

Form F-66 (IA-2) (6-30-2016)		STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016	
CITY OF _____, IOWA DUE: December 1, 2016		16208201700000 City of Walcott PO Box 247 Walcott, IA 52773 <i>(Please correct any error in name, address, and ZIP Code)</i>	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS																								
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)																				
Revenues and Other Financing Sources																								
Taxes levied on property	666,401		666,401	684,261																				
Less: Uncollected property taxes-levy year	0		0																					
Net current property taxes	666,401		666,401	684,261																				
Delinquent property taxes	0		0																					
TIF revenues	665,896		665,896	737,184																				
Other city taxes	359,981	0	359,981	342,060																				
Licenses and permits	31,226	150	31,376	18,665																				
Use of money and property	18,232	9,500	27,732	18,266																				
Intergovernmental	311,738	0	311,738	242,043																				
Charges for fees and service	7,916	633,481	641,397	633,900																				
Special assessments	5,053	0	5,053	1,974																				
Miscellaneous	88,409	31,794	120,203	1,500,000																				
Other financing sources	1,520,890	98,000	1,618,890	1,932,031																				
Total revenues and other sources	3,675,742	772,925	4,448,667	6,110,384																				
Expenditures and Other Financing Uses																								
Public safety	502,743	0	502,743	575,100																				
Public works	362,072	0	362,072	393,969																				
Health and social services	0	0	0	1,562																				
Culture and recreation	162,010	0	162,010	198,348																				
Community and economic development	88,602	0	88,602	104,783																				
General government	171,572	0	171,572	172,931																				
Debt service	515,600	0	515,600	555,800																				
Capital projects	662,707	0	662,707	1,736,948																				
Total governmental activities expenditures	2,465,306	0	2,465,306	3,739,441																				
Business type activities	0	761,393	761,393	874,675																				
Total ALL expenditures	2,465,306	761,393	3,226,699	4,614,116																				
Other financing uses, including transfers out	1,458,890	160,000	1,618,890	1,932,031																				
Total ALL expenditures/And other financing uses	3,924,196	921,393	4,845,589	6,546,147																				
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-248,454	-148,468	-396,922	-435,763																				
Beginning fund balance July 1, 2015	2,004,752	1,185,338	3,190,090	3,190,090																				
Ending fund balance June 30, 2016	1,756,298	1,036,870	2,793,168	2,754,327																				
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.																								
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 40%;">Indebtedness at June 30, 2016</th> <th style="width: 10%;">Amount - Omit cents</th> <th style="width: 40%;">Indebtedness at June 30, 2016</th> <th style="width: 10%;">Amount - Omit cents</th> </tr> <tr> <td>General obligation debt</td> <td style="text-align: right;">\$ 0</td> <td>Other long-term debt</td> <td style="text-align: right;">\$ 0</td> </tr> <tr> <td>Revenue debt</td> <td style="text-align: right;">\$ 0</td> <td>Short-term debt</td> <td style="text-align: right;">\$ 517,200</td> </tr> <tr> <td>TIF Revenue debt</td> <td style="text-align: right;">\$ 0</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>General obligation debt limit</td> <td style="text-align: right;">\$ 6,663,120</td> </tr> </table>					Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents	General obligation debt	\$ 0	Other long-term debt	\$ 0	Revenue debt	\$ 0	Short-term debt	\$ 517,200	TIF Revenue debt	\$ 0					General obligation debt limit	\$ 6,663,120
Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents																					
General obligation debt	\$ 0	Other long-term debt	\$ 0																					
Revenue debt	\$ 0	Short-term debt	\$ 517,200																					
TIF Revenue debt	\$ 0																							
		General obligation debt limit	\$ 6,663,120																					
CERTIFICATION																								
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF																								
Signature of city clerk		Date Published/Posted 09/14/2016		Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted																				
Printed name of city clerk Lisa Rickertsen		Area Code 563		Number 284-6571 Extension 17																				
Signature of Mayor or other City official (Name and Title)		Date signed																						
PLEASE PUBLISH THIS PAGE ONLY																								

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF WALCOTT						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	Section A - TAXES											1			
2	Taxes levied on property	533,998	132,403					666,401			666,401	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	533,998	132,403		0	0		666,401		T01	666,401	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	533,998	132,403		0	0	0	666,401			666,401	6			
7	TIF revenues			665,896				665,896		T01	665,896	7			
8	Other city taxes														
8	Utility tax replacement excise taxes	9,893	2,467					12,360		T15	12,360	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	5,753						5,753		T15	5,753	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax	8,068	2,012					10,080		T19	10,080	12			
13	Hotel/motel tax	89,518						89,518		T19	89,518	13			
14	Other local option taxes		242,270					242,270		T09	242,270	14			
15	TOTAL OTHER CITY TAXES	113,232	246,749	0	0	0	0	359,981	0		359,981	15			
16	Section B - LICENSES AND PERMITS	31,226						31,226	150	T29	31,376	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	12,310	1,269	2,106		622		16,307	9,500	U20	25,807	18			
19	Rents and royalties	1,925						1,925		U40	1,925	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	14,235	1,269	2,106	0	622	0	18,232	9,500		27,732	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants							0		B89	0	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WALCOTT						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		201,311					201,311		C46	201,311	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	7,498						7,498		C89	7,498	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	48,767	12,162					60,929		C89	60,929	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	56,265	213,473	0	0	0	0	269,738	0		269,738	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service							0		D89	0	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service	42,000						42,000		D89	42,000	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	42,000	0	0	0	0	0	42,000	0		42,000	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	98,265	213,473	0	0	0	0	311,738	0		311,738	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	219,805	A91	219,805	73				
74	Sewer							0	343,711	A80	343,711	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A60	0	77				
78	Airport							0		A01	0	78				
79	Landfill/garbage							0	69,965	A81	69,965	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WALCOTT						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges	245						245		A89	245	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	6,896						6,896		A61	6,896	100				
101	Animal control charges	352						352		A89	352	101				
102	Other charges - Specify							0			0	102				
103	Mowing/Nuisances/Sidewalks/Report Fees	423						423			423	103				
104	TOTAL CHARGES FOR SERVICE	7,916	0	0	0	0	0	7,916	633,481		641,397	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS	5,053						5,053		U01	5,053	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	45,978						45,978		U99	45,978	108				
109	Deposits and sales/fuel tax refunds	1,856						1,856	31,707	U99	33,563	109				
110	Sale of property and merchandise	11,750						11,750		U11	11,750	110				
111	Fines	3,160						3,160		U30	3,160	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114	Misc - Copies/Refunds	35						35			35	114				
115	Refunds/Reimbursements	3,163						3,163	63		3,226	115				
116	Insurance Dividend	4,449						4,449			4,449	116				
117	Local Grants	18,000						18,000			18,000	117				
118	Misc Credits	18						18	24		42	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	88,409	0	0	0	0	0	88,409	31,794		120,203	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF WALCOTT		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	892,334	593,894	668,002	0	622	0	2,154,852	674,925		2,829,777	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	294,406				119,329		413,735			413,735	127
128	Internal TIF loans and transfers in	14,096			515,600	577,459		1,107,155	98,000		1,205,155	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	308,502	0	0	515,600	696,788	0	1,520,890	98,000		1,618,890	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,200,836	593,894	668,002	515,600	697,410	0	3,675,742	772,925		4,448,667	132
133												133
134	Beginning fund balance July 1, 2015	1,339,310	484,822	48,194	0	132,426	0	2,004,752	1,185,338		3,190,090	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	2,540,146	1,078,716	716,196	515,600	829,836	0	5,680,494	1,958,263		7,638,757	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
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157												157
158												158
159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF WALCOTT						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
1	Section A — PUBLIC SAFETY	(a)	(b)	(c)	(d)	(e)	(f)		(h)			1		
2	Police department/Crime prevention — Current operation	297,758						297,758		E62	297,758	2		
3	Purchase of land and equipment	33,431						33,431		G62	33,431	3		
4	Construction							0		F62	0	4		
5	Jail — Current operation							0		E04	0	5		
6	Purchase of land and equipment							0		G04	0	6		
7	Construction							0		F04	0	7		
8	Emergency management — Current operation							0		E89	0	8		
9	Purchase of land and equipment							0		G89	0	9		
10	Flood control — Current operation							0		E59	0	10		
11	Purchase of land and equipment							0		G59	0	11		
12	Construction							0		F59	0	12		
13	Fire department — Current operation	70,337						70,337		E24	70,337	13		
14	Purchase of land and equipment	37,854						37,854		G24	37,854	14		
15	Construction							0		F24	0	15		
16	Ambulance — Current operation	1,000						1,000		E32	1,000	16		
17	Purchase of land and equipment							0		G32	0	17		
18	Building inspections — Current operation	57,121						57,121		E66	57,121	18		
19	Purchase of land and equipment							0		G66	0	19		
20	Construction							0		F66	0	20		
21	Miscellaneous protective services — Current operation							0		E66	0	21		
22	Purchase of land and equipment							0		G66	0	22		
23	Construction							0		F66	0	23		
24	Animal control — Current operation	1,100						1,100		E32	1,100	24		
25	Purchase of land and equipment							0		G32	0	25		
26	Construction							0		F32	0	26		
27	Other public safety — Current operation	4,142						4,142		E89	4,142	27		
28	Purchase of land and equipment							0		G89	0	28		
29								0			0	29		
30								0			0	30		
31								0			0	31		
32								0			0	32		
33								0			0	33		
34								0			0	34		
35								0			0	35		
36								0			0	36		
37								0			0	37		
38								0			0	38		
39								0			0	39		
40	TOTAL PUBLIC SAFETY	502,743	0		0	0	0	502,743			502,743	40		

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF WALCOTT		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	168,961	69,771					238,732		E44	238,732	42
43	Purchase of land and equipment	99,869						99,869		G44	99,869	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	23,471						23,471		E44	23,471	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	292,301	69,771		0	0	0	362,072			362,072	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF WALCOTT		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF WALCOTT		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	60,441						60,441		E52	60,441	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	75,975						75,975		E61	75,975	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	24,731						24,731		E61	24,731	130
131	Purchase of land and equipment	863						863		G61	863	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	162,010	0		0	0	0	162,010			162,010	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	45,369						45,369		E29	45,369	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			43,233				43,233		E89	43,233	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	45,369	0	43,233	0	0	0	88,602			88,602	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF WALCOTT		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	9,948						9,948		E29	9,948	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	75,019						75,019		E23	75,019	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	1,089						1,089		E89	1,089	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	13,299						13,299		E25	13,299	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	72,217						72,217		E31	72,217	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	171,572	0	0	0	0	0	171,572			171,572	176
177	Section G — DEBT SERVICE				515,600			515,600			515,600	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	515,600	0	0	515,600			515,600	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	W. Bryant Street Improvements					30,504		30,504			30,504	184
185	Main Street Streetscape Enhancement					38,736		38,736			38,736	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	69,240	69,240			69,240	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189	Municipal Building Project					22,259		22,259			22,259	189
190	Main Street Streetscape Enhancement					571,208		571,208			571,208	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	593,467	0	593,467			593,467	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	662,707	0	662,707			662,707	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,173,995	69,771	43,233	515,600	662,707	0	2,465,306			2,465,306	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WALCOTT		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation							253,233	E91		253,233	198
199	Purchase of land and equipment							31,920	G91		31,920	199
200	Construction								F91		0	200
201	Sewer and sewage disposal — Current operation							398,855	E80		398,855	201
202	Purchase of land and equipment								G80		0	202
203	Construction								F80		0	203
204	Electric — Current operation								E92		0	204
205	Purchase of land and equipment								G92		0	205
206	Construction								F92		0	206
207	Gas Utility — Current operation								E93		0	207
208	Purchase of land and equipment								G93		0	208
209	Construction								F93		0	209
210	Parking — Current operation								E60		0	210
211	Purchase of land and equipment								G60		0	211
212	Construction								F60		0	212
213	Airport — Current operation								E01		0	213
214	Purchase of land and equipment								G01		0	214
215	Construction								F01		0	215
216	Landfill/Garbage — Current operation							77,385	E81		77,385	216
217	Purchase of land and equipment								G81		0	217
218	Construction								F81		0	218
219	Hospital — Current operation								E36		0	219
220	Purchase of land and equipment								G36		0	220
221	Construction								F36		0	221
222	Transit — Current operation								E94		0	222
223	Purchase of land and equipment								G94		0	223
224	Construction								F94		0	224
225	Cable TV, telephone, Internet — Current operation								E03		0	225
226	Purchase of land and equipment								G03		0	226
227	Housing authority — Current operation								E50		0	227
228	Purchase of land and equipment								G50		0	228
229	Construction								F50		0	229
230	Storm water — Current operation								E80		0	230
231	Purchase of land and equipment								G80		0	231
232	Construction								F80		0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF WALCOTT		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								761,393		761,393	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,173,995	69,771	43,233	515,600	662,707	0	2,465,306	761,393		3,226,699	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out		413,735					413,735			413,735	255
256	Internal TIF loans/repayments and transfers out	202,259	215,200	627,696				1,045,155	160,000		1,205,155	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	202,259	628,935	627,696	0	0	0	1,458,890	160,000		1,618,890	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,376,254	698,706	670,929	515,600	662,707	0	3,924,196	921,393		4,845,589	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted	44,853	380,010	45,267		167,129		637,259			637,259	264
265	Committed							0			0	265
266	Assigned	779,895						779,895			779,895	266
267	Unassigned	339,144						339,144			339,144	267
268	Total Governmental	1,163,892	380,010	45,267	0	167,129	0	1,756,298			1,756,298	268
269	Proprietary								1,036,870		1,036,870	269
270	Total ending fund balance June 30, 2016	1,163,892	380,010	45,267	0	167,129	0	1,756,298	1,036,870		2,793,168	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	2,540,146	1,078,716	716,196	515,600	829,836	0	5,680,494	1,958,263		7,638,757	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF WALCOTT Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose		Amount paid to other local governments				Purpose		Amount paid to State	
Correction.....		M05 \$				Highways.....		L44 \$	
Health.....		M32				All other.....		L89 \$	
Highways.....		M44							
Transit subsidies.....		M94							
Libraries.....		M52 60,441							
Police protection.....		M62							
Sewerage.....		M80							
Sanitation.....		M81							
All other.....		M89 \$							

Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
						Amount - Omit cents			
Total salaries and wages paid.....						Z00 \$		649,629	

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)		
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$	
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89	
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U 7,922	29U	39U 7,922	49U	49U	49U	49U	I89 6,175	
9. Sewer GO TIF	19U 505,000	29U	39U 505,000	49U	49U	49U	49U	I89 10,100	
10.	19U 0	29U	39U	49U	49U	49U	49U	I89	
11.	19U	29U	39U	49U	49U	49U	49U	I89	
12.	19U	29U	39U	49U	49U	49U	49U	I89	
13.	19U	29U	39U	49U	49U	49U	49U	I89	
14.	19U	29U	39U	49U	49U	49U	49U	I89	
Total long-term debt	512,922	0	512,922	0	0	0	0	16,275	
B. Short-term debt		Amount - Omit cents							
Outstanding as of JULY 1, 2015				61V \$	0				
Outstanding as of JUNE 30, 2016				64V \$	517,200				

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS Assessed Valuations by Levy Authority and County, AY2014/FY2016 Actual valuation -- January 1, 2014					Amount - Omit cents				
				\$	133,262,395		x .05 = \$		6,663,120

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016						
Type of asset	Bond and interest funds (a)		Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01		W31	W61		
	\$		\$		2,793,168	2,793,168
	REMARKS					
						V98